

Tax Rate Schedules (Taxable income of \$50,000 or more.)

Enter the tax on line 39, Form 40, or line 55, Form 43.

Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$3,845 plus 8.2% of the amount over \$50,000.

Married Filing Joint Return, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4 or 5, your tax is \$3,593 plus 8.2% of the amount over \$50,000.

Tax Table (Taxable income less than \$50,000.)

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 38, Form 40; line 54, Form 43; or line 8, Form 40EZ is \$25,360. First, they find the \$25,350-\$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,634. This is the tax amount they must write on line 39, Form 40; line 55, Form 43; or line 9, Form 40EZ.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
		Your tax is -	
25,300	25,350	1,824	1,630
25,350	25,400	1,828	1,634
25,400	25,450	1,832	1,638

If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is			
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$0 Your tax is —				\$2,000 Your tax is —				\$4,000 Your tax is —				\$6,000 Your tax is —			
0	25	0	0	2,000	2,050	61	41	4,000	4,050	162	121	6,000	6,050	227	166
25	50	1	1	2,050	2,100	63	43	4,050	4,100	165	123	6,050	6,100	231	168
50	100	2	2	2,100	2,150	66	45	4,100	4,150	168	126	6,100	6,150	234	171
100	150	3	3	2,150	2,200	68	47	4,150	4,200	171	128	6,150	6,200	238	173
150	200	4	4	2,200	2,250	70	49	4,200	4,250	175	130	6,200	6,250	242	175
200	250	5	5	2,250	2,300	72	51	4,250	4,300	178	132	6,250	6,300	246	177
250	300	6	6	2,300	2,350	75	53	4,300	4,350	181	135	6,300	6,350	249	180
300	350	7	7	2,350	2,400	77	55	4,350	4,400	184	137	6,350	6,400	253	182
350	400	8	8	2,400	2,450	79	57	4,400	4,450	188	139	6,400	6,450	257	184
400	450	9	9	2,450	2,500	81	59	4,450	4,500	191	141	6,450	6,500	261	186
450	500	10	10	2,500	2,550	84	61	4,500	4,550	194	144	6,500	6,550	264	189
500	550	11	11	2,550	2,600	86	63	4,550	4,600	197	146	6,550	6,600	268	191
550	600	12	12	2,600	2,650	88	65	4,600	4,650	201	148	6,600	6,650	272	193
600	650	13	13	2,650	2,700	90	67	4,650	4,700	204	150	6,650	6,700	276	195
650	700	14	14	2,700	2,750	93	69	4,700	4,750	207	153	6,700	6,750	279	198
700	750	15	15	2,750	2,800	95	71	4,750	4,800	210	155	6,750	6,800	283	200
750	800	16	16	2,800	2,850	97	73	4,800	4,850	214	157	6,800	6,850	287	202
800	850	17	17	2,850	2,900	99	75	4,850	4,900	217	159	6,850	6,900	291	204
850	900	18	18	2,900	2,950	102	77	4,900	4,950	220	162	6,900	6,950	294	207
900	950	19	19	2,950	3,000	104	79	4,950	5,000	223	164	6,950	7,000	298	209
950	1,000	20	20												
\$1,000				\$3,000				\$5,000							
1,000	1,050	21	21	3,000	3,050	106	81	5,000	5,050	227	166				
1,050	1,100	23	22	3,050	3,100	109	83	5,050	5,100	231	168				
1,100	1,150	25	23	3,100	3,150	112	85	5,100	5,150	234	171				
1,150	1,200	27	24	3,150	3,200	115	87	5,150	5,200	238	173				
1,200	1,250	29	25	3,200	3,250	117	89	5,200	5,250	242	175				
1,250	1,300	31	26	3,250	3,300	120	91	5,250	5,300	246	177				
1,300	1,350	33	27	3,300	3,350	123	93	5,300	5,350	249	180				
1,350	1,400	35	28	3,350	3,400	126	95	5,350	5,400	253	182				
1,400	1,450	37	29	3,400	3,450	128	97	5,400	5,450	257	184				
1,450	1,500	39	30	3,450	3,500	131	99	5,450	5,500	261	186				
1,500	1,550	41	31	3,500	3,550	134	101	5,500	5,550	264	189				
1,550	1,600	43	32	3,550	3,600	137	103	5,550	5,600	268	191				
1,600	1,650	45	33	3,600	3,650	139	105	5,600	5,650	272	193				
1,650	1,700	47	34	3,650	3,700	142	107	5,650	5,700	276	195				
1,700	1,750	49	35	3,700	3,750	145	109	5,700	5,750	279	198				
1,750	1,800	51	36	3,750	3,800	148	111	5,750	5,800	283	200				
1,800	1,850	53	37	3,800	3,850	150	113	5,800	5,850	287	202				
1,850	1,900	55	38	3,850	3,900	153	115	5,850	5,900	291	204				
1,900	1,950	57	39	3,900	3,950	156	117	5,900	5,950	294	207				
1,950	2,000	59	40	3,950	4,000	159	119	5,950	6,000	298	209				

*This column must also be used by a qualifying widow(er).

Continued on next page

Tax Table (continued)

If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$6,000				\$9,000				\$12,000			
Your tax is —				Your tax is —				Your tax is —			
6,000	6,050	302	211	9,000	9,050	531	387	12,000	12,050	765	602
6,050	6,100	306	214	9,050	9,100	535	390	12,050	12,100	769	606
6,100	6,150	309	217	9,100	9,150	539	393	12,100	12,150	773	609
6,150	6,200	313	220	9,150	9,200	543	396	12,150	12,200	777	613
6,200	6,250	317	222	9,200	9,250	547	400	12,200	12,250	781	617
6,250	6,300	321	225	9,250	9,300	551	403	12,250	12,300	785	621
6,300	6,350	324	228	9,300	9,350	555	406	12,300	12,350	789	624
6,350	6,400	328	231	9,350	9,400	559	409	12,350	12,400	793	628
6,400	6,450	332	233	9,400	9,450	563	413	12,400	12,450	797	632
6,450	6,500	336	236	9,450	9,500	567	416	12,450	12,500	801	636
6,500	6,550	339	239	9,500	9,550	570	419	12,500	12,550	804	639
6,550	6,600	343	242	9,550	9,600	574	422	12,550	12,600	808	643
6,600	6,650	347	244	9,600	9,650	578	426	12,600	12,650	812	647
6,650	6,700	351	247	9,650	9,700	582	429	12,650	12,700	816	651
6,700	6,750	354	250	9,700	9,750	586	432	12,700	12,750	820	654
6,750	6,800	358	253	9,750	9,800	590	435	12,750	12,800	824	658
6,800	6,850	362	255	9,800	9,850	594	439	12,800	12,850	828	662
6,850	6,900	366	258	9,850	9,900	598	442	12,850	12,900	832	666
6,900	6,950	369	261	9,900	9,950	602	445	12,900	12,950	836	669
6,950	7,000	373	264	9,950	10,000	606	448	12,950	13,000	840	673
\$7,000				\$10,000				\$13,000			
Your tax is —				Your tax is —				Your tax is —			
7,000	7,050	377	266	10,000	10,050	609	452	13,000	13,050	843	677
7,050	7,100	381	269	10,050	10,100	613	456	13,050	13,100	847	681
7,100	7,150	384	272	10,100	10,150	617	459	13,100	13,150	851	684
7,150	7,200	388	275	10,150	10,200	621	463	13,150	13,200	855	688
7,200	7,250	392	277	10,200	10,250	625	467	13,200	13,250	859	692
7,250	7,300	396	280	10,250	10,300	629	471	13,250	13,300	863	696
7,300	7,350	399	283	10,300	10,350	633	474	13,300	13,350	867	699
7,350	7,400	403	286	10,350	10,400	637	478	13,350	13,400	871	703
7,400	7,450	407	288	10,400	10,450	641	482	13,400	13,450	875	707
7,450	7,500	411	291	10,450	10,500	645	486	13,450	13,500	879	711
7,500	7,550	414	294	10,500	10,550	648	489	13,500	13,550	882	714
7,550	7,600	418	297	10,550	10,600	652	493	13,550	13,600	886	718
7,600	7,650	422	299	10,600	10,650	656	497	13,600	13,650	890	722
7,650	7,700	426	302	10,650	10,700	660	501	13,650	13,700	894	726
7,700	7,750	430	305	10,700	10,750	664	504	13,700	13,750	898	729
7,750	7,800	434	308	10,750	10,800	668	508	13,750	13,800	902	733
7,800	7,850	438	310	10,800	10,850	672	512	13,800	13,850	906	737
7,850	7,900	442	313	10,850	10,900	676	516	13,850	13,900	910	741
7,900	7,950	446	316	10,900	10,950	680	519	13,900	13,950	914	744
7,950	8,000	450	319	10,950	11,000	684	523	13,950	14,000	918	748
\$8,000				\$11,000				\$14,000			
Your tax is —				Your tax is —				Your tax is —			
8,000	8,050	453	322	11,000	11,050	687	527	14,000	14,050	921	752
8,050	8,100	457	325	11,050	11,100	691	531	14,050	14,100	925	756
8,100	8,150	461	328	11,100	11,150	695	534	14,100	14,150	929	759
8,150	8,200	465	331	11,150	11,200	699	538	14,150	14,200	933	763
8,200	8,250	469	335	11,200	11,250	703	542	14,200	14,250	937	767
8,250	8,300	473	338	11,250	11,300	707	546	14,250	14,300	941	771
8,300	8,350	477	341	11,300	11,350	711	549	14,300	14,350	945	774
8,350	8,400	481	344	11,350	11,400	715	553	14,350	14,400	949	778
8,400	8,450	485	348	11,400	11,450	719	557	14,400	14,450	953	782
8,450	8,500	489	351	11,450	11,500	723	561	14,450	14,500	957	786
8,500	8,550	492	354	11,500	11,550	726	564	14,500	14,550	960	789
8,550	8,600	496	357	11,550	11,600	730	568	14,550	14,600	964	793
8,600	8,650	500	361	11,600	11,650	734	572	14,600	14,650	968	797
8,650	8,700	504	364	11,650	11,700	738	576	14,650	14,700	972	801
8,700	8,750	508	367	11,700	11,750	742	579	14,700	14,750	976	804
8,750	8,800	512	370	11,750	11,800	746	583	14,750	14,800	980	808
8,800	8,850	516	374	11,800	11,850	750	587	14,800	14,850	984	812
8,850	8,900	520	377	11,850	11,900	754	591	14,850	14,900	988	816
8,900	8,950	524	380	11,900	11,950	758	594	14,900	14,950	992	819
8,950	9,000	528	383	11,950	12,000	762	598	14,950	15,000	996	823

* This column must also be used by a qualifying widow(er).

Continued on next page

Tax Table (continued)

If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is			
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$15,000				\$18,000				\$21,000				\$16,000				\$19,000				\$22,000			
Your tax is —				Your tax is —				Your tax is —				Your tax is —				Your tax is —				Your tax is —			
15,000	15,050	999	827	18,000	18,050	1,233	1,061	21,000	21,050	1,472	1,295	16,000	16,050	1,077	905	19,000	19,050	1,311	1,139	22,000	22,050	1,554	1,373
15,050	15,100	1,003	831	18,050	18,100	1,237	1,065	21,050	21,100	1,476	1,299	16,050	16,100	1,081	909	19,050	19,100	1,315	1,143	22,050	22,100	1,558	1,377
15,100	15,150	1,007	835	18,100	18,150	1,241	1,069	21,100	21,150	1,480	1,303	16,100	16,150	1,085	913	19,100	19,150	1,319	1,147	22,100	22,150	1,562	1,381
15,150	15,200	1,011	839	18,150	18,200	1,245	1,073	21,150	21,200	1,484	1,307	16,150	16,200	1,089	917	19,150	19,200	1,323	1,151	22,150	22,200	1,566	1,385
15,200	15,250	1,015	843	18,200	18,250	1,249	1,077	21,200	21,250	1,488	1,311	16,200	16,250	1,093	921	19,200	19,250	1,327	1,155	22,200	22,250	1,570	1,389
15,250	15,300	1,019	846	18,250	18,300	1,253	1,080	21,250	21,300	1,492	1,314	16,250	16,300	1,097	924	19,250	19,300	1,331	1,158	22,250	22,300	1,574	1,392
15,300	15,350	1,023	850	18,300	18,350	1,257	1,084	21,300	21,350	1,496	1,318	16,300	16,350	1,101	928	19,300	19,350	1,335	1,162	22,300	22,350	1,578	1,396
15,350	15,400	1,027	854	18,350	18,400	1,261	1,088	21,350	21,400	1,500	1,322	16,350	16,400	1,105	932	19,350	19,400	1,339	1,166	22,350	22,400	1,582	1,400
15,400	15,450	1,031	858	18,400	18,450	1,265	1,092	21,400	21,450	1,504	1,326	16,400	16,450	1,109	936	19,400	19,450	1,343	1,170	22,400	22,450	1,586	1,404
15,450	15,500	1,035	862	18,450	18,500	1,269	1,096	21,450	21,500	1,508	1,330	16,450	16,500	1,113	940	19,450	19,500	1,347	1,174	22,450	22,500	1,590	1,408
15,500	15,550	1,038	866	18,500	18,550	1,272	1,100	21,500	21,550	1,513	1,334	16,500	16,550	1,116	944	19,500	19,550	1,350	1,178	22,500	22,550	1,595	1,412
15,550	15,600	1,042	870	18,550	18,600	1,276	1,104	21,550	21,600	1,517	1,338	16,550	16,600	1,120	948	19,550	19,600	1,354	1,182	22,550	22,600	1,599	1,416
15,600	15,650	1,046	874	18,600	18,650	1,280	1,108	21,600	21,650	1,521	1,342	16,600	16,650	1,124	952	19,600	19,650	1,358	1,186	22,600	22,650	1,603	1,420
15,650	15,700	1,050	878	18,650	18,700	1,284	1,112	21,650	21,700	1,525	1,346	16,650	16,700	1,128	956	19,650	19,700	1,362	1,190	22,650	22,700	1,607	1,424
15,700	15,750	1,054	882	18,700	18,750	1,288	1,116	21,700	21,750	1,529	1,350	16,700	16,750	1,132	960	19,700	19,750	1,366	1,194	22,700	22,750	1,611	1,428
15,750	15,800	1,058	885	18,750	18,800	1,292	1,119	21,750	21,800	1,533	1,353	16,750	16,800	1,136	963	19,750	19,800	1,370	1,197	22,750	22,800	1,615	1,431
15,800	15,850	1,062	889	18,800	18,850	1,296	1,123	21,800	21,850	1,537	1,357	16,800	16,850	1,140	967	19,800	19,850	1,374	1,201	22,800	22,850	1,619	1,435
15,850	15,900	1,066	893	18,850	18,900	1,300	1,127	21,850	21,900	1,541	1,361	16,850	16,900	1,144	971	19,850	19,900	1,378	1,205	22,850	22,900	1,623	1,439
15,900	15,950	1,070	897	18,900	18,950	1,304	1,131	21,900	21,950	1,545	1,365	16,900	16,950	1,148	975	19,900	19,950	1,382	1,209	22,900	22,950	1,627	1,443
15,950	16,000	1,074	901	18,950	19,000	1,308	1,135	21,950	22,000	1,549	1,369	16,950	17,000	1,152	979	19,950	20,000	1,386	1,213	22,950	23,000	1,631	1,447
\$17,000				\$20,000				\$23,000															
Your tax is —				Your tax is —				Your tax is —															
17,000	17,050	1,155	983	20,000	20,050	1,390	1,217	23,000	23,050	1,636	1,451	17,000	17,050	1,155	983	20,000	20,050	1,390	1,217	23,000	23,050	1,636	1,451
17,050	17,100	1,159	987	20,050	20,100	1,394	1,221	23,050	23,100	1,640	1,455	17,050	17,100	1,159	987	20,050	20,100	1,394	1,221	23,050	23,100	1,640	1,455
17,100	17,150	1,163	991	20,100	20,150	1,398	1,225	23,100	23,150	1,644	1,459	17,100	17,150	1,163	991	20,100	20,150	1,398	1,225	23,100	23,150	1,644	1,459
17,150	17,200	1,167	995	20,150	20,200	1,402	1,229	23,150	23,200	1,648	1,463	17,150	17,200	1,167	995	20,150	20,200	1,402	1,229	23,150	23,200	1,648	1,463
17,200	17,250	1,171	999	20,200	20,250	1,406	1,233	23,200	23,250	1,652	1,467	17,200	17,250	1,171	999	20,200	20,250	1,406	1,233	23,200	23,250	1,652	1,467
17,250	17,300	1,175	1,002	20,250	20,300	1,410	1,236	23,250	23,300	1,656	1,470	17,250	17,300	1,175	1,002	20,250	20,300	1,410	1,236	23,250	23,300	1,656	1,470
17,300	17,350	1,179	1,006	20,300	20,350	1,414	1,240	23,300	23,350	1,660	1,474	17,300	17,350	1,179	1,006	20,300	20,350	1,414	1,240	23,300	23,350	1,660	1,474
17,350	17,400	1,183	1,010	20,350	20,400	1,418	1,244	23,350	23,400	1,664	1,478	17,350	17,400	1,183	1,010	20,350	20,400	1,418	1,244	23,350	23,400	1,664	1,478
17,400	17,450	1,187	1,014	20,400	20,450	1,422	1,248	23,400	23,450	1,668	1,482	17,400	17,450	1,187	1,014	20,400	20,450	1,422	1,248	23,400	23,450	1,668	1,482
17,450	17,500	1,191	1,018	20,450	20,500	1,426	1,252	23,450	23,500	1,672	1,486	17,450	17,500	1,191	1,018	20,450	20,500	1,426	1,252	23,450	23,500	1,672	1,486
17,500	17,550	1,194	1,022	20,500	20,550	1,431	1,256	23,500	23,550	1,677	1,490	17,500	17,550	1,194	1,022	20,500	20,550	1,431	1,256	23,500	23,550	1,677	1,490
17,550	17,600	1,198	1,026	20,550	20,600	1,435	1,260	23,550	23,600	1,681	1,494	17,550	17,600	1,198	1,026	20,550	20,600	1,435	1,260	23,550	23,600	1,681	1,494
17,600	17,650	1,202	1,030	20,600	20,650	1,439	1,264	23,600	23,650	1,685	1,498	17,600	17,650	1,202	1,030	20,600	20,650	1,439	1,264	23,600	23,650	1,685	1,498
17,650	17,700	1,206	1,034	20,650	20,700	1,443	1,268	23,650	23,700	1,689	1,502	17,650	17,700	1,206	1,034	20,650	20,700	1,443	1,268	23,650	23,700	1,689	1,502
17,700	17,750	1,210	1,038	20,700	20,750	1,447	1,272	23,700	23,750	1,693	1,506	17,700	17,750	1,210	1,038	20,700	20,750	1,447	1,272	23,700	23,750	1,693	1,506
17,750	17,800	1,214	1,041	20,750	20,800	1,451	1,275	23,750	23,800	1,697	1,509	17,750	17,800	1,214	1,041	20,750	20,800	1,451	1,275	23,750	23,800	1,697	1,509
17,800	17,850	1,218	1,045	20,800	20,850	1,455	1,279	23,800	23,850	1,701	1,513	17,800	17,850	1,218	1,045	20,800	20,850	1,455	1,279	23,800	23,850	1,701	1,513
17,850	17,900	1,222	1,049	20,850	20,900	1,459	1,283	23,850	23,900	1,705	1,517	17,850	17,900	1,222	1,049	20,850	20,900	1,459	1,283	23,850	23,900	1,705	1,517
17,900	17,950	1,226	1,053	20,900	20,950	1,463	1,287	23,900	23,950	1,709	1,521	17,900	17,950	1,226	1,053	20,900	20,950	1,463	1,287	23,900	23,950	1,709	1,521
17,950	18,000	1,230	1,057	20,950	21,000	1,467	1,291	23,950	24,000	1,713	1,525	17,950	18,000	1,230	1,057	20,950	21,000	1,467	1,291	23,950	24,000	1,713	1,525

* This column must also be used by a qualifying widow(er).

Continued on next page

Tax Table (continued)

If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$24,000				\$27,000				\$30,000			
		Your tax is —				Your tax is —				Your tax is —	
24,000	24,050	1,718	1,529	27,000	27,050	1,964	1,763	30,000	30,050	2,210	1,997
24,050	24,100	1,722	1,533	27,050	27,100	1,968	1,767	30,050	30,100	2,214	2,001
24,100	24,150	1,726	1,537	27,100	27,150	1,972	1,771	30,100	30,150	2,218	2,005
24,150	24,200	1,730	1,541	27,150	27,200	1,976	1,775	30,150	30,200	2,222	2,009
24,200	24,250	1,734	1,545	27,200	27,250	1,980	1,779	30,200	30,250	2,226	2,013
24,250	24,300	1,738	1,548	27,250	27,300	1,984	1,782	30,250	30,300	2,230	2,016
24,300	24,350	1,742	1,552	27,300	27,350	1,988	1,786	30,300	30,350	2,234	2,020
24,350	24,400	1,746	1,556	27,350	27,400	1,992	1,790	30,350	30,400	2,238	2,024
24,400	24,450	1,750	1,560	27,400	27,450	1,996	1,794	30,400	30,450	2,242	2,028
24,450	24,500	1,754	1,564	27,450	27,500	2,000	1,798	30,450	30,500	2,246	2,032
24,500	24,550	1,759	1,568	27,500	27,550	2,005	1,802	30,500	30,550	2,251	2,036
24,550	24,600	1,763	1,572	27,550	27,600	2,009	1,806	30,550	30,600	2,255	2,040
24,600	24,650	1,767	1,576	27,600	27,650	2,013	1,810	30,600	30,650	2,259	2,044
24,650	24,700	1,771	1,580	27,650	27,700	2,017	1,814	30,650	30,700	2,263	2,048
24,700	24,750	1,775	1,584	27,700	27,750	2,021	1,818	30,700	30,750	2,267	2,052
24,750	24,800	1,779	1,587	27,750	27,800	2,025	1,821	30,750	30,800	2,271	2,055
24,800	24,850	1,783	1,591	27,800	27,850	2,029	1,825	30,800	30,850	2,275	2,059
24,850	24,900	1,787	1,595	27,850	27,900	2,033	1,829	30,850	30,900	2,279	2,063
24,900	24,950	1,791	1,599	27,900	27,950	2,037	1,833	30,900	30,950	2,283	2,067
24,950	25,000	1,795	1,603	27,950	28,000	2,041	1,837	30,950	31,000	2,287	2,071
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,800	1,607	28,000	28,050	2,046	1,841	31,000	31,050	2,292	2,075
25,050	25,100	1,804	1,611	28,050	28,100	2,050	1,845	31,050	31,100	2,296	2,079
25,100	25,150	1,808	1,615	28,100	28,150	2,054	1,849	31,100	31,150	2,300	2,083
25,150	25,200	1,812	1,619	28,150	28,200	2,058	1,853	31,150	31,200	2,304	2,087
25,200	25,250	1,816	1,623	28,200	28,250	2,062	1,857	31,200	31,250	2,308	2,091
25,250	25,300	1,820	1,626	28,250	28,300	2,066	1,860	31,250	31,300	2,312	2,094
25,300	25,350	1,824	1,630	28,300	28,350	2,070	1,864	31,300	31,350	2,316	2,098
25,350	25,400	1,828	1,634	28,350	28,400	2,074	1,868	31,350	31,400	2,320	2,102
25,400	25,450	1,832	1,638	28,400	28,450	2,078	1,872	31,400	31,450	2,324	2,106
25,450	25,500	1,836	1,642	28,450	28,500	2,082	1,876	31,450	31,500	2,328	2,110
25,500	25,550	1,841	1,646	28,500	28,550	2,087	1,880	31,500	31,550	2,333	2,114
25,550	25,600	1,845	1,650	28,550	28,600	2,091	1,884	31,550	31,600	2,337	2,118
25,600	25,650	1,849	1,654	28,600	28,650	2,095	1,888	31,600	31,650	2,341	2,122
25,650	25,700	1,853	1,658	28,650	28,700	2,099	1,892	31,650	31,700	2,345	2,126
25,700	25,750	1,857	1,662	28,700	28,750	2,103	1,896	31,700	31,750	2,349	2,130
25,750	25,800	1,861	1,665	28,750	28,800	2,107	1,899	31,750	31,800	2,353	2,133
25,800	25,850	1,865	1,669	28,800	28,850	2,111	1,903	31,800	31,850	2,357	2,137
25,850	25,900	1,869	1,673	28,850	28,900	2,115	1,907	31,850	31,900	2,361	2,141
25,900	25,950	1,873	1,677	28,900	28,950	2,119	1,911	31,900	31,950	2,365	2,145
25,950	26,000	1,877	1,681	28,950	29,000	2,123	1,915	31,950	32,000	2,369	2,149
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,882	1,685	29,000	29,050	2,128	1,919	32,000	32,050	2,374	2,153
26,050	26,100	1,886	1,689	29,050	29,100	2,132	1,923	32,050	32,100	2,378	2,157
26,100	26,150	1,890	1,693	29,100	29,150	2,136	1,927	32,100	32,150	2,382	2,161
26,150	26,200	1,894	1,697	29,150	29,200	2,140	1,931	32,150	32,200	2,386	2,165
26,200	26,250	1,898	1,701	29,200	29,250	2,144	1,935	32,200	32,250	2,390	2,169
26,250	26,300	1,902	1,704	29,250	29,300	2,148	1,938	32,250	32,300	2,394	2,172
26,300	26,350	1,906	1,708	29,300	29,350	2,152	1,942	32,300	32,350	2,398	2,176
26,350	26,400	1,910	1,712	29,350	29,400	2,156	1,946	32,350	32,400	2,402	2,180
26,400	26,450	1,914	1,716	29,400	29,450	2,160	1,950	32,400	32,450	2,406	2,184
26,450	26,500	1,918	1,720	29,450	29,500	2,164	1,954	32,450	32,500	2,410	2,188
26,500	26,550	1,923	1,724	29,500	29,550	2,169	1,958	32,500	32,550	2,415	2,192
26,550	26,600	1,927	1,728	29,550	29,600	2,173	1,962	32,550	32,600	2,419	2,196
26,600	26,650	1,931	1,732	29,600	29,650	2,177	1,966	32,600	32,650	2,423	2,200
26,650	26,700	1,935	1,736	29,650	29,700	2,181	1,970	32,650	32,700	2,427	2,204
26,700	26,750	1,939	1,740	29,700	29,750	2,185	1,974	32,700	32,750	2,431	2,208
26,750	26,800	1,943	1,743	29,750	29,800	2,189	1,977	32,750	32,800	2,435	2,211
26,800	26,850	1,947	1,747	29,800	29,850	2,193	1,981	32,800	32,850	2,439	2,215
26,850	26,900	1,951	1,751	29,850	29,900	2,197	1,985	32,850	32,900	2,443	2,219
26,900	26,950	1,955	1,755	29,900	29,950	2,201	1,989	32,900	32,950	2,447	2,223
26,950	27,000	1,959	1,759	29,950	30,000	2,205	1,993	32,950	33,000	2,451	2,227

* This column must also be used by a qualifying widow(er).

Continued on next page

Tax Table (continued)

If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$33,000				\$36,000				\$39,000			
Your tax is —				Your tax is —				Your tax is —			
33,000	33,050	2,456	2,231	36,000	36,050	2,702	2,465	39,000	39,050	2,948	2,699
33,050	33,100	2,460	2,235	36,050	36,100	2,706	2,469	39,050	39,100	2,952	2,703
33,100	33,150	2,464	2,239	36,100	36,150	2,710	2,473	39,100	39,150	2,956	2,707
33,150	33,200	2,468	2,243	36,150	36,200	2,714	2,477	39,150	39,200	2,960	2,711
33,200	33,250	2,472	2,247	36,200	36,250	2,718	2,481	39,200	39,250	2,964	2,715
33,250	33,300	2,476	2,250	36,250	36,300	2,722	2,484	39,250	39,300	2,968	2,718
33,300	33,350	2,480	2,254	36,300	36,350	2,726	2,488	39,300	39,350	2,972	2,722
33,350	33,400	2,484	2,258	36,350	36,400	2,730	2,492	39,350	39,400	2,976	2,726
33,400	33,450	2,488	2,262	36,400	36,450	2,734	2,496	39,400	39,450	2,980	2,730
33,450	33,500	2,492	2,266	36,450	36,500	2,738	2,500	39,450	39,500	2,984	2,734
33,500	33,550	2,497	2,270	36,500	36,550	2,743	2,504	39,500	39,550	2,989	2,738
33,550	33,600	2,501	2,274	36,550	36,600	2,747	2,508	39,550	39,600	2,993	2,742
33,600	33,650	2,505	2,278	36,600	36,650	2,751	2,512	39,600	39,650	2,997	2,746
33,650	33,700	2,509	2,282	36,650	36,700	2,755	2,516	39,650	39,700	3,001	2,750
33,700	33,750	2,513	2,286	36,700	36,750	2,759	2,520	39,700	39,750	3,005	2,754
33,750	33,800	2,517	2,289	36,750	36,800	2,763	2,523	39,750	39,800	3,009	2,757
33,800	33,850	2,521	2,293	36,800	36,850	2,767	2,527	39,800	39,850	3,013	2,761
33,850	33,900	2,525	2,297	36,850	36,900	2,771	2,531	39,850	39,900	3,017	2,765
33,900	33,950	2,529	2,301	36,900	36,950	2,775	2,535	39,900	39,950	3,021	2,769
33,950	34,000	2,533	2,305	36,950	37,000	2,779	2,539	39,950	40,000	3,025	2,773
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,538	2,309	37,000	37,050	2,784	2,543	40,000	40,050	3,030	2,777
34,050	34,100	2,542	2,313	37,050	37,100	2,788	2,547	40,050	40,100	3,034	2,781
34,100	34,150	2,546	2,317	37,100	37,150	2,792	2,551	40,100	40,150	3,038	2,785
34,150	34,200	2,550	2,321	37,150	37,200	2,796	2,555	40,150	40,200	3,042	2,789
34,200	34,250	2,554	2,325	37,200	37,250	2,800	2,559	40,200	40,250	3,046	2,793
34,250	34,300	2,558	2,328	37,250	37,300	2,804	2,562	40,250	40,300	3,050	2,798
34,300	34,350	2,562	2,332	37,300	37,350	2,808	2,566	40,300	40,350	3,054	2,802
34,350	34,400	2,566	2,336	37,350	37,400	2,812	2,570	40,350	40,400	3,058	2,806
34,400	34,450	2,570	2,340	37,400	37,450	2,816	2,574	40,400	40,450	3,062	2,810
34,450	34,500	2,574	2,344	37,450	37,500	2,820	2,578	40,450	40,500	3,066	2,814
34,500	34,550	2,579	2,348	37,500	37,550	2,825	2,582	40,500	40,550	3,071	2,818
34,550	34,600	2,583	2,352	37,550	37,600	2,829	2,586	40,550	40,600	3,075	2,822
34,600	34,650	2,587	2,356	37,600	37,650	2,833	2,590	40,600	40,650	3,079	2,826
34,650	34,700	2,591	2,360	37,650	37,700	2,837	2,594	40,650	40,700	3,083	2,830
34,700	34,750	2,595	2,364	37,700	37,750	2,841	2,598	40,700	40,750	3,087	2,834
34,750	34,800	2,599	2,367	37,750	37,800	2,845	2,601	40,750	40,800	3,091	2,839
34,800	34,850	2,603	2,371	37,800	37,850	2,849	2,605	40,800	40,850	3,095	2,843
34,850	34,900	2,607	2,375	37,850	37,900	2,853	2,609	40,850	40,900	3,099	2,847
34,900	34,950	2,611	2,379	37,900	37,950	2,857	2,613	40,900	40,950	3,103	2,851
34,950	35,000	2,615	2,383	37,950	38,000	2,861	2,617	40,950	41,000	3,107	2,855
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,620	2,387	38,000	38,050	2,866	2,621	41,000	41,050	3,112	2,859
35,050	35,100	2,624	2,391	38,050	38,100	2,870	2,625	41,050	41,100	3,116	2,863
35,100	35,150	2,628	2,395	38,100	38,150	2,874	2,629	41,100	41,150	3,120	2,867
35,150	35,200	2,632	2,399	38,150	38,200	2,878	2,633	41,150	41,200	3,124	2,871
35,200	35,250	2,636	2,403	38,200	38,250	2,882	2,637	41,200	41,250	3,128	2,875
35,250	35,300	2,640	2,406	38,250	38,300	2,886	2,640	41,250	41,300	3,132	2,880
35,300	35,350	2,644	2,410	38,300	38,350	2,890	2,644	41,300	41,350	3,136	2,884
35,350	35,400	2,648	2,414	38,350	38,400	2,894	2,648	41,350	41,400	3,140	2,888
35,400	35,450	2,652	2,418	38,400	38,450	2,898	2,652	41,400	41,450	3,144	2,892
35,450	35,500	2,656	2,422	38,450	38,500	2,902	2,656	41,450	41,500	3,148	2,896
35,500	35,550	2,661	2,426	38,500	38,550	2,907	2,660	41,500	41,550	3,153	2,900
35,550	35,600	2,665	2,430	38,550	38,600	2,911	2,664	41,550	41,600	3,157	2,904
35,600	35,650	2,669	2,434	38,600	38,650	2,915	2,668	41,600	41,650	3,161	2,908
35,650	35,700	2,673	2,438	38,650	38,700	2,919	2,672	41,650	41,700	3,165	2,912
35,700	35,750	2,677	2,442	38,700	38,750	2,923	2,676	41,700	41,750	3,169	2,916
35,750	35,800	2,681	2,445	38,750	38,800	2,927	2,679	41,750	41,800	3,173	2,921
35,800	35,850	2,685	2,449	38,800	38,850	2,931	2,683	41,800	41,850	3,177	2,925
35,850	35,900	2,689	2,453	38,850	38,900	2,935	2,687	41,850	41,900	3,181	2,929
35,900	35,950	2,693	2,457	38,900	38,950	2,939	2,691	41,900	41,950	3,185	2,933
35,950	36,000	2,697	2,461	38,950	39,000	2,943	2,695	41,950	42,000	3,189	2,937

* This column must also be used by a qualifying widow(er).

Continued on next page

Tax Table (continued)

If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is				If line 38, Form 40 or line 54, Form 43 or line 8, Form 40EZ is -				And your filing status is			
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly * or Head of Household
\$42,000				\$45,000				\$48,000				\$43,000				\$46,000				\$49,000			
Your tax is —				Your tax is —				Your tax is —				Your tax is —				Your tax is —				Your tax is —			
42,000	42,050	3,194	2,941	45,000	45,050	3,440	3,187	48,000	48,050	3,686	3,433	43,000	43,050	3,276	3,023	46,000	46,050	3,522	3,269	49,000	49,050	3,768	3,515
42,050	42,100	3,198	2,945	45,050	45,100	3,444	3,191	48,050	48,100	3,690	3,437	43,050	43,100	3,280	3,027	46,050	46,100	3,526	3,273	49,050	49,100	3,772	3,519
42,100	42,150	3,202	2,949	45,100	45,150	3,448	3,195	48,100	48,150	3,694	3,441	43,100	43,150	3,284	3,031	46,100	46,150	3,530	3,277	49,100	49,150	3,776	3,523
42,150	42,200	3,206	2,953	45,150	45,200	3,452	3,199	48,150	48,200	3,698	3,445	43,150	43,200	3,288	3,035	46,150	46,200	3,534	3,281	49,150	49,200	3,780	3,527
42,200	42,250	3,210	2,957	45,200	45,250	3,456	3,203	48,200	48,250	3,702	3,449	43,200	43,250	3,292	3,039	46,200	46,250	3,538	3,285	49,200	49,250	3,784	3,531
42,250	42,300	3,214	2,962	45,250	45,300	3,460	3,208	48,250	48,300	3,706	3,454	43,250	43,300	3,296	3,044	46,250	46,300	3,542	3,290	49,250	49,300	3,788	3,536
42,300	42,350	3,218	2,966	45,300	45,350	3,464	3,212	48,300	48,350	3,710	3,458	43,300	43,350	3,300	3,048	46,300	46,350	3,546	3,294	49,300	49,350	3,792	3,540
42,350	42,400	3,222	2,970	45,350	45,400	3,468	3,216	48,350	48,400	3,714	3,462	43,350	43,400	3,304	3,052	46,350	46,400	3,550	3,298	49,350	49,400	3,796	3,544
42,400	42,450	3,226	2,974	45,400	45,450	3,472	3,220	48,400	48,450	3,718	3,466	43,400	43,450	3,308	3,056	46,400	46,450	3,554	3,302	49,400	49,450	3,800	3,548
42,450	42,500	3,230	2,978	45,450	45,500	3,476	3,224	48,450	48,500	3,722	3,470	43,450	43,500	3,312	3,060	46,450	46,500	3,558	3,306	49,450	49,500	3,804	3,552
42,500	42,550	3,235	2,982	45,500	45,550	3,481	3,228	48,500	48,550	3,727	3,474	43,500	43,550	3,317	3,064	46,500	46,550	3,563	3,310	49,500	49,550	3,809	3,556
42,550	42,600	3,239	2,986	45,550	45,600	3,485	3,232	48,550	48,600	3,731	3,478	43,550	43,600	3,321	3,068	46,550	46,600	3,567	3,314	49,550	49,600	3,813	3,560
42,600	42,650	3,243	2,990	45,600	45,650	3,489	3,236	48,600	48,650	3,735	3,482	43,600	43,650	3,325	3,072	46,600	46,650	3,571	3,318	49,600	49,650	3,817	3,564
42,650	42,700	3,247	2,994	45,650	45,700	3,493	3,240	48,650	48,700	3,739	3,486	43,650	43,700	3,329	3,076	46,650	46,700	3,575	3,322	49,650	49,700	3,821	3,568
42,700	42,750	3,251	2,998	45,700	45,750	3,497	3,244	48,700	48,750	3,743	3,490	43,700	43,750	3,333	3,080	46,700	46,750	3,579	3,326	49,700	49,750	3,825	3,572
42,750	42,800	3,255	3,003	45,750	45,800	3,501	3,249	48,750	48,800	3,747	3,495	43,750	43,800	3,337	3,085	46,750	46,800	3,583	3,331	49,750	49,800	3,829	3,577
42,800	42,850	3,259	3,007	45,800	45,850	3,505	3,253	48,800	48,850	3,751	3,499	43,800	43,850	3,341	3,089	46,800	46,850	3,587	3,335	49,800	49,850	3,833	3,581
42,850	42,900	3,263	3,011	45,850	45,900	3,509	3,257	48,850	48,900	3,755	3,503	43,850	43,900	3,345	3,093	46,850	46,900	3,591	3,339	49,850	49,900	3,837	3,585
42,900	42,950	3,267	3,015	45,900	45,950	3,513	3,261	48,900	48,950	3,759	3,507	43,900	43,950	3,349	3,097	46,900	46,950	3,595	3,343	49,900	49,950	3,841	3,589
42,950	43,000	3,271	3,019	45,950	46,000	3,517	3,265	48,950	49,000	3,763	3,511	43,950	44,000	3,353	3,101	46,950	47,000	3,599	3,347	49,950	50,000	3,845	3,593
\$44,000				\$47,000				\$50,000 and over - use the tax rate schedules on page 25				\$44,000				\$47,000				\$50,000 and over - use the tax rate schedules on page 25			
44,000	44,050	3,358	3,105	47,000	47,050	3,604	3,351					44,000	44,050	3,358	3,105	47,000	47,050	3,604	3,351				
44,050	44,100	3,362	3,109	47,050	47,100	3,608	3,355					44,050	44,100	3,362	3,109	47,050	47,100	3,608	3,355				
44,100	44,150	3,366	3,113	47,100	47,150	3,612	3,359					44,100	44,150	3,366	3,113	47,100	47,150	3,612	3,359				
44,150	44,200	3,370	3,117	47,150	47,200	3,616	3,363					44,150	44,200	3,370	3,117	47,150	47,200	3,616	3,363				
44,200	44,250	3,374	3,121	47,200	47,250	3,620	3,367					44,200	44,250	3,374	3,121	47,200	47,250	3,620	3,367				
44,250	44,300	3,378	3,126	47,250	47,300	3,624	3,372					44,250	44,300	3,378	3,126	47,250	47,300	3,624	3,372				
44,300	44,350	3,382	3,130	47,300	47,350	3,628	3,376					44,300	44,350	3,382	3,130	47,300	47,350	3,628	3,376				
44,350	44,400	3,386	3,134	47,350	47,400	3,632	3,380					44,350	44,400	3,386	3,134	47,350	47,400	3,632	3,380				
44,400	44,450	3,390	3,138	47,400	47,450	3,636	3,384					44,400	44,450	3,390	3,138	47,400	47,450	3,636	3,384				
44,450	44,500	3,394	3,142	47,450	47,500	3,640	3,388					44,450	44,500	3,394	3,142	47,450	47,500	3,640	3,388				
44,500	44,550	3,399	3,146	47,500	47,550	3,645	3,392					44,500	44,550	3,399	3,146	47,500	47,550	3,645	3,392				
44,550	44,600	3,403	3,150	47,550	47,600	3,649	3,396					44,550	44,600	3,403	3,150	47,550	47,600	3,649	3,396				
44,600	44,650	3,407	3,154	47,600	47,650	3,653	3,400					44,600	44,650	3,407	3,154	47,600	47,650	3,653	3,400				
44,650	44,700	3,411	3,158	47,650	47,700	3,657	3,404					44,650	44,700	3,411	3,158	47,650	47,700	3,657	3,404				
44,700	44,750	3,415	3,162	47,700	47,750	3,661	3,408					44,700	44,750	3,415	3,162	47,700	47,750	3,661	3,408				
44,750	44,800	3,419	3,167	47,750	47,800	3,665	3,413					44,750	44,800	3,419	3,167	47,750	47,800	3,665	3,413				
44,800	44,850	3,423	3,171	47,800	47,850	3,669	3,417					44,800	44,850	3,423	3,171	47,800	47,850	3,669	3,417				
44,850	44,900	3,427	3,175	47,850	47,900	3,673	3,421					44,850	44,900	3,427	3,175	47,850	47,900	3,673	3,421				
44,900	44,950	3,431	3,179	47,900	47,950	3,677	3,425					44,900	44,950	3,431	3,179	47,900	47,950	3,677	3,425				
44,950	45,000	3,435	3,183	47,950	48,000	3,681	3,429					44,950	45,000	3,435	3,183	47,950	48,000	3,681	3,429				

* This column must also be used by a qualifying widow(er).